

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Western Boone Co Com Sch Dist (0615)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$54,022	\$310,409	\$353,678	n/a	> 500%	14%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$105,830	\$116,811	\$89,320	n/a	-16%	-24%
	11100 Regular Programs; Elementary	\$2,078,766	\$2,411,119	\$2,438,122	\$2,911,640	40%	21%	19%
	11300 Regular Programs; High School	\$1,922,923	\$2,101,050	\$2,074,069	\$2,570,976	34%	22%	24%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$18,000	\$18,000	\$0	n/a	-100%	-100%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$47,700	\$42,300	n/a	n/a	-11%
	11420 Vocational Education; Agriculture B	\$58,344	\$73,277	\$75,358	\$74,793	28%	2%	-1%
	11450 Vocational Education; Consumer and Homemaking	\$80,459	\$30,026	\$32,619	\$33,856	-58%	13%	4%
	11470 Vocational Education; Business Education	\$43,948	\$40,777	\$51,925	\$72,192	64%	77%	39%
	11590 Other Vocational Education Programs	\$0	\$12,779	\$4,219	\$4,701	n/a	-63%	11%
	12100 2007 Account Code - Gifted and Talented	\$32,858	\$17,289	\$16,771	\$8,945	-73%	-48%	-47%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$10,216	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$56,900	\$53,177	\$59,805	\$55,840	-2%	5%	-7%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$84,848	\$86,093	\$96,172	\$105,833	25%	23%	10%
	12350 Physical Impairment; Homebound	\$1,418	\$7,488	\$7,437	\$10,461	> 500%	40%	41%
	12510 Culturally Different; Communication Disorders	\$68,161	\$105,529	\$97,997	\$98,856	45%	-6%	1%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$162,377	\$312,902	\$320,329	\$178,755	10%	-43%	-44%
	12610 Learning Disability	\$0	\$0	\$0	\$195,290	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$25,464	\$43,887	\$47,381	\$49,707	95%	13%	5%
	12810 Special Education Preschool	\$27,256	\$80,243	\$81,590	\$83,997	208%	5%	3%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,557	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$47,009	\$957	\$262	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$0	\$32,783	\$10,033	\$10,262	n/a	-69%	2%
	16100 Remediation Testing	\$56,491	\$94,299	\$91,930	\$99,933	77%	6%	9%
	16200 Preventive Remediation	\$8,587	\$11,526	\$11,344	\$0	-100%	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$33,334	\$36,237	\$38,489	\$45,199	36%	25%	17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$33,069	\$64,228	\$103,598	\$108,407	228%	69%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$85,073	\$185,382	\$189,675	\$155,030	82%	-16%	-18%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$2,849	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$139,715	\$177,326	\$183,285	\$194,866	39%	10%	6%
	22230 Library/Media Services; Audiovisual	\$1,114	\$2,128	\$2,312	\$2,625	136%	23%	14%
	24100 Office of The Principal	\$482,152	\$724,077	\$743,750	\$787,522	63%	9%	6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$128,996	\$187,964	\$138,614	\$141,526	10%	-25%	2%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$65,104	\$107,989	\$127,293	\$117,568	81%	9%	-8%
	26497 2007 Account Code - Teachers Retirement Fund	\$231,882	\$490,584	\$439,700	\$223,803	-3%	-54%	-49%
Student Academic Achievement Total		\$5,957,806	\$7,668,967	\$7,976,999	\$8,840,947	48%	15%	11%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$82,607	\$164,123	\$175,647	\$180,988	119%	10%	3%
	21340 Health Services; Nurse Services	\$20,695	\$78,441	\$79,419	\$86,211	317%	10%	9%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$23,494	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$27,146	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,974	\$25,700	\$43,518	\$30,710	71%	19%	-29%
	23210 Executive Administration; Office of The Superintendent	\$117,685	\$279,611	\$307,133	\$479,785	308%	72%	56%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$234,739	\$179,576	\$143,278	n/a	-39%	-20%
Student Instructional Support Total		\$238,961	\$782,614	\$785,293	\$971,612	307%	24%	24%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$9,701	\$10,701	\$10,095	\$19,180	98%	79%	90%
	23160 Board of Education; Promotion Expenses	\$2,853	\$1,001	\$1,065	\$7,350	158%	> 500%	> 500%
	25110 Fiscal Services; Office of The Business Manager	\$31,113	\$24,349	\$522	\$633	-98%	-97%	21%
	25150 Fiscal Services; Payroll Services	\$5,279	\$5,148	\$6,449	\$3,328	-37%	-35%	-48%
	25160 Fiscal Services; Financial Accounting	\$240	\$711	\$711	\$147	-39%	-79%	-79%
	25400 Planning, Research, Development and Evaluation	\$1,721	\$0	\$0	\$0	-100%	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$120,806	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Western Boone Co Com Sch Dist (0615)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25920 Ditch Assessments	\$148	\$116	\$0	\$61	-59%	-47%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,018,491	\$1,307,777	\$1,342,871	\$1,388,592	36%	6%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,700	\$8,795	\$19,924	\$12,995	2%	48%	-35%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$10,942	\$43,343	\$68,663	\$14,692	34%	-66%	-79%
	26499 2007 Account Code - Other	\$47,650	\$305,654	\$293,782	\$129,859	173%	-58%	-56%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,451	\$1,874	\$302	\$5,068	107%	171%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$72,730	\$171,851	\$100,648	\$99,579	37%	-42%	-1%
	27010 Student Transportation; Service Area Direction	\$68,996	\$117,026	\$147,118	\$170,512	147%	46%	16%
	27100 Student Transportation; Vehicle Operation	\$110,460	\$176,534	\$192,545	\$287,657	160%	63%	49%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$58,443	\$110,382	\$125,059	\$164,568	182%	49%	32%
	27400 Student Transportation; Purchase of School Buses	\$26,333	\$292,208	\$89,713	\$188,752	> 500%	-35%	110%
	27500 Student Transportation; Insurance on Buses	\$8,750	\$17,485	\$23,348	\$24,327	178%	39%	4%
	27600 Student Transportation; Insurance on Pupils	\$0	\$0	\$6,458	\$14,212	n/a	n/a	120%
	27700 Student Transportation; Contracted Transportation Services	\$379,580	\$435,488	\$407,672	\$364,486	-4%	-16%	-11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$180,290	\$231,439	\$237,376	\$274,158	52%	18%	15%
	31400 Food Services Operations; Food Purchases	\$273,661	\$365,551	\$344,409	\$354,146	29%	-3%	3%
	33200 Community Recreation	\$11,290	\$10,480	\$10,767	\$11,503	2%	10%	7%
	33400 Athletic Coaches	\$44,621	\$57,897	\$71,710	\$59,648	34%	3%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$29,108	\$117	\$0	\$17,019	-42%	> 500%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$9,750	\$10,350	\$11,250	n/a	15%	9%
Overhead and Operational Total		\$2,407,552	\$3,705,680	\$3,511,557	\$3,744,527	56%	1%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$368,517	\$233,989	\$336,083	\$139,967	-62%	-40%	-58%
	43000 Facilities Acquisition and Construction; Professional Services	\$167,824	\$199,158	\$128,471	\$135,499	-19%	-32%	5%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$55,344	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$146,638	\$229,665	\$255,044	\$235,569	61%	3%	-8%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$39,034	\$38,625	\$59,229	\$101,085	159%	162%	71%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,836,748	\$1,840,743	\$1,843,655	n/a	0%	0%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,316,491	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$42,076	\$21,236	\$24,319	\$0	-100%	-100%	-100%
Nonoperational Total		\$2,080,580	\$2,559,420	\$2,643,889	\$2,511,119	21%	-2%	-5%
prorated								
	26492 2007 Account Code - Social Security	\$470,536	\$606,974	\$618,417	\$311,140	-34%	-49%	-50%
	26494 2007 Account Code - Group Insurance	\$455,852	\$841,862	\$840,377	\$426,998	-6%	-49%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$7,587	\$581	\$4,649	\$282	-96%	-51%	-94%
prorated Total		\$933,975	\$1,449,417	\$1,463,443	\$738,420	-21%	-49%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$6,727,054	\$8,781,684	\$9,099,772	\$9,407,087	40%	7%	3%
Student Instructional Support	\$269,539	\$907,241	\$911,020	\$1,032,571	283%	14%	13%
Overhead and Operational	\$2,541,701	\$3,917,752	\$3,726,500	\$3,855,847	52%	-2%	3%
Nonoperational	\$2,080,580	\$2,559,420	\$2,643,889	\$2,511,119	21%	-2%	-5%
Grand Total	\$11,618,874	\$16,166,097	\$16,381,181	\$16,806,625	45%	4%	3%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
57.9%	54.3%	55.6%	56.0%
2.3%	5.6%	5.6%	6.1%
21.9%	24.2%	22.7%	22.9%
17.9%	15.8%	16.1%	14.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.2%	59.9%	61.1%	62.1%